

107TH CONGRESS
2D SESSION

H. R. 3687

To amend the Internal Revenue Code of 1986 to exclude unemployment compensation from gross income.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 6, 2002

Mr. GEKAS introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to exclude unemployment compensation from gross income.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXCLUSION FROM INCOME OF UNEMPLOY-**
4 **MENT COMPENSATION.**

5 (a) IN GENERAL.—Section 85 of the Internal Rev-
6 enue Code of 1986 (relating to inclusion of unemployment
7 compensation in gross income) is hereby repealed.

8 (b) CLERICAL AMENDMENT.—The table of sections
9 for part II of subchapter B of chapter 1 of such Code
10 is amended by striking the item relating to section 85.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2000.

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